

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 26, No. 10, Whole Number 250

December 1972

### SCOTT TYPE R22— THOSE RED RASCALS!

By Anthony Giacomelli (ARA 448)

There seem to be so many of them, everybody has them. Kids have them, old ladies have them, stamp collectors who wouldn't dream of collecting revenues have them, and, above all, dealers who tell you they have a few revenues have them. They are so common that hardly anyone gives them much thought, but I must say, I like them. I think that more revenue collectors should give them respect. There are many minor varieties, and would make a nice side-line.



I have found three copies of a scratched stamp variety, all as illustrated. They are all on the 2c value: Scott R229, RD25, and RD91. There may be others I have not yet seen.

The scratch line starts at the top border at a point  $3\frac{1}{2}$  mm left of the top right corner, going down to a point

at the bottom of the upward stroke of the "S." It starts again at the left of the letter "R" in "DOCUMENTARY" for  $\frac{1}{2}$  mm, skips, and continues in the right side of the same "R" for 1 mm. It picks up again to the right of the triangle containing the "R" of "USIR," ending at the bottom border line. The four scratches constitute an almost straight line from top to bottom.

Happy hunting!

### REVENUE STAMPS EXHIBITED AT SONEX '72, NEW HAVEN, CONN.

The four exhibits of U. S. Revenue material shown at Sonex '72, September 14-17, 1972, provided much of interest and instruction for the visitor. In the Court of Honor, Robert H. Cunliffe showed five frames from his remarkable collection covering every phase of U. S. Revenues: Colonial and Federal embossed issues, the Civil War issues, private die proprietaries, tax-paid, and 20th Century issues. Many of the stamps were examples of another of Mr. Cunliffe's collecting specialties—inverted centers. It was a delight to see so many rare pieces all together.

The three competitive exhibits each concentrated on a different aspect of revenue collecting. W. M. Fitch showed Private Die Proprietary Stamps in eight frames. The fine condition of these popular stamps was an especially noteworthy feature of his exhibit. Dr. Glenn E. Jackson displayed a por-

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tion of the 1872 Issue of Tax-Paid—cigars, wine, snuff, spirits, beer, tobacco—in all their variety. Mounted with the stamps were proofs of the engraved vignettes matching those used on the stamps. Henry Tolman, II, showed six frames of proofs and essays of U. S. Revenues. Plate proofs of the 1st and 2nd Issues were displayed in blocks of four or larger multiples. A die proof of the unissued \$5,000 stamp was a high point of this section. Among the seldom-seen essays for revenue stamps, Mr. Tolman showed three values of the "State Arms" essays in sheets of 8, each in the five trial colors (slate, brown, sepia, green and blue), as well as two bi-color singles on bond paper. There were also seven different combinations of the 10c bi-color 1st Issue essay in blocks of four.

## CIRCUIT NOTES

The circuit statistics as of Nov. 1st:

Salesbooks sold .....	542
Received for circuits .....	314
Not seen here .....	228
Circuits initiated .....	211
Circuits completed .....	181
Still out .....	30
Books returned to owners .....	225
Remaining in circuits .....	80
Members awaiting circuits .....	155

No data yet on auction 6. Full report just after New Year's.

Material is still solicited for the Spring sale.

—G. M. Abrams, Sales Mgr.

# The Romance of Fiscal Stamps

By Carlo Buttafava, translated by Domenico Facci

(Editor's Note: This series of articles appeared originally in Italian in *La Voce Del Collezionista*.—LSA)

## Part I

In the introduction to the *Catalogue Descriptif de Tous les Timbres-Poste Créés de 1840 à 1870*, published by Maury at Paris in 1870, we read: "Collections are more than ever in a style and mode which offers artistic and archaeological interest; all varieties are sought with ardor; sales at auction have the greatest success, the objects bid always bring more fabulous prices. This passion for collecting permeates everything because it has a pervasive, irresistible attraction to the emotions, intimate and unknown to the common mass and gives a tranquil joy to life. It is a distraction which relaxes one after work, an occupation for those who have free time."

These words, which were written a century ago, are as valid today as then. From 1870 til today, stamp collectors, which then were a few thousand, have multiplied and become millions. But . . . what about fiscals? Why, so many ask, have not fiscals intrigued such a similar number of collectors as have postage stamps? Yet in many cases, these fiscals are no less interesting than postage stamps, no less instructive, and collecting them is no less enjoyable. We propose to examine and explain this fascinating sector of philately in an historic framework.

In the beginning of philately, postage and fiscal stamps were collected together, as is evident from the first albums printed by publishers specializing in this field. Soon, however, they were separated into two distinct fields. The first fiscal stamp catalogues appeared, and the attention and passion of students and collectors found development and guidance thru the use of these manuals.

With the passing of the years and the growth of scholarship, these manuals, at first sparse and limited, became true and proper catalogues of

the style and importance of postage stamp catalogues.

The *Catalogue de Timbres-Fiscaux* by A. Forbin of 1905, 1909, and 1915, published by the noted firm of Yvert and Tellier of Amiens, can be favorably compared for completeness and practicality with its brother catalogue of postage stamps which is still printed by the same firm. In many countries, as Austria, Germany, France, England and the United States, there later appeared specialized catalogues. Italy, too, had its own catalogue of fiscals, first through the merits of Dr. Francesco Lucente (the third edition came out in 1942), and later by one of our own recently departed members, Leone DeMagistris, who published, in 1947, a *General Catalog of the Fiscals of Italy, the Italian States, Colonies and Occupations, Fiume and San Marino*, and in 1961 a supplement to this monumental work.

This natural and logical separation of the two disciplines indicates in a certain way that the postage stamp is the Post Office and that fiscals are life!

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# Forgery Prevention in Revenue Stamps of Austria

By Edwin Lindenfeld

Austria was the first country to utilize the British invention of adhesives for its revenue stamps in 1854. Almost from the start the authorities were faced with the necessity of taking precautions against counterfeiting. One of them was the use of faces in a difficult but uncluttered design. New edition of series, as necessitated by mercantile and political changes, too, were helpful. There were many ordinances detailing the affixing and cancelling of the stamps.

Chemical means were tried. In 1859 a bluish paper was introduced, which was "prepared" with the dye of Blue-wood, coming from Central and South America. Experiments with yellow ferrocyanide, "Gelbes Blutlaugensalz," were made, which in contact with iron containing inks of that time, turned into insoluble mineral-blue, also known under the names of Berliner-, Prussian-, Paris-, and Chinese-blue. All these measures were meant to make the re-use of the stamps impossible.

In 1866 Prussia produced two stamps for which a fine but tough paper was used which had been made transparent by collodium. The printing was done with easily soluble ink in reverse and covered by a coat of gum. Only official clerks were allowed to affix the stamps. Upon trying to soak them off the paper, the design would disintegrate.

In 1898 a changeover from Kreuzer-Gulden currency to Heller and Kronen made a new edition of revenue stamps necessary. After more than thirty years of perfecting, the principle of the decal or "Abziehpapier" could now be put into effect. And a masterpiece it was!

The Handbook-Catalog of Mayr-Hanus says in the legend introducing the set of 1898: "... the print on the back side dissolves when the stamp is removed by moisture and remains on the paper." This is, as we will see, not quite correct. Duerneder in his recent Catalog says: "It is recommended to cut the stamp out with the surrounding paper . . . and not try to

soak it off." A recent article by Dr. Howe on the stamps of Bosnia just gives a hint of the peculiarity of the decal stamps but no explanation. To satisfy my curiosity I had to go back to the one and only reliable source of information we have on the early revenues, namely the monumental "History of the Revenue Stamps of Austria" by Dr. Stephen Koczynski. I will now try to describe the anatomy of the decalomania stamp to help all interested to gain an understanding of the matter.

The paper is a fine but tough tissue, called silk-paper, or onion skin, or Goldbeater's skin, or in German "Seidenpapier." It is treated with resins to make it transparent, so that writing or print can be read through it. Recently I was asked for my opinion what a certain "overprint" on a 1898 revenue stamp meant. It turned out to be printed on the document to show the user where to attach the stamp. As it illustrates the transparency better than words I got permission to photograph it. (Fig. 1)



Fig. 1

On one side of the paper, which is called the "picture side," is printed the silhouette of the Kaiser in a double circle, a garland which begins on top on both sides of the denomination and a fancy rectangular box at the bottom. This carries on a finely

striped background the denomination and the year of issue. The margin of the stamp which is later being perforated, too, is printed in a different color. Dependent on the colors chosen for the picture side, it takes two or more runs to produce it. The underside of the stamp is now covered in a single process with a grid of easily soluble glue. This looks as if strips. 3 mm wide and 3 mm apart, would cross each other in a right angle and as a matter of fact, experiments had been conducted with only horizontal or only vertical strips. They had to be abandoned because of the tendency of the treated paper to roll when moistened. The grid was placed at an angle of 45 degrees to the sheet—and stamp—margin to further avoid rolling of the paper. On top of this glue-grid goes the “background” print which consists of small drop crosses but omits the inner circle of the medallion and the box at the bottom. It carries the writing within the double circle: “+K. K. Österreichische Stempel-Marken” in reverse, so it can be read normally when viewed from the picture side. The ink for the background print, to, was subject to experiments. Water- and water-alcohol soluble inks were tried. Some of them were, even after nearly 70 years, still “bleeding” so hard that they stain the pages of the album! I own some of these in the “Effectenumsatzsteuer” series. This background print then lies partly on the grid and partly directly on the paper where the small

squares are left. When the glue dries it contracts a tiny bit and makes the paper squares pucker. This gives the back of the stamp a quiltlike appearance which is easily seen on the mint stamp when viewed with the light coming in at an angle. Curiously, this striking feature has not been mentioned in any of the catalogs available. The underside of the stamp is then coated with a layer of not easily soluble gum. Then, after drying, the sheets had to “cure” at least for six months to insure the desired result.

When the stamp was moistened to be placed on paper, the moisture penetrated to the easily soluble grid and bonded it with the part of the background print to the last gum layer. This adhered to the paper, and it was—and is—impossible to separate the stamp from the paper in undamaged condition. Mr. Ittel of Pittsburgh, who applied heat, deep freeze, moisture and different solvents in his many experiments can attest to that. If the stamp is very carefully removed from the document in a humidior, one gets the fascinating picture of the stamp carrying on the little squares left between the grid and the surface of the document on its reverse, showing the inked grid itself. (Fig. 2)

The principle of this procedure is still in use with certain changes made from time to time. It should be mentioned that the process is quite costly and the special paper required not always available. So we see the same issues sometimes re-printed on ordin-

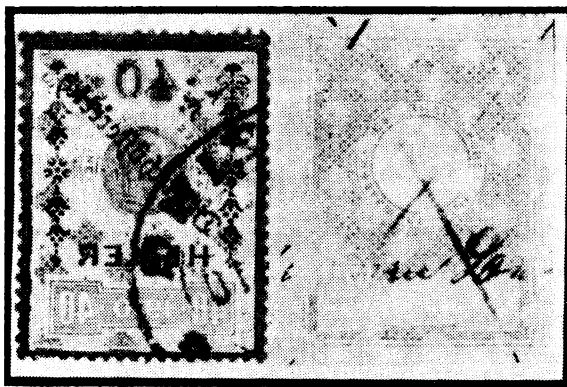


Fig. 2

ary paper which easily stands soaking off. (I myself, following the advice of Mueller, prefer to leave all stamps on paper with the cancel showing). On the issues beginning with 1955, the glue grid has been completely omitted. Figure 3 shows such a stamp with one half completely washed out and the other half showing a netting design which has been printed on the reverse. This netting had to be made more gross on the following issues to facilitate adhesiveness!



Fig. 3

That it pays the authorities to go to such extent to prevent forgery shows that it is "big business"! The forger of revenue stamps robs the government of taxes. He directs his main efforts to cleaning and cutting out high value stamps and re-using them on new documents. Like most all information on revenues this too is a fascinating aspect, and deserves exhaustive study by itself.

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- Ing. Hans Dürneder: Katalog der Stempelmarken und Gebührenmarken von Österreich. Wien 1969.
- Wm. H. Ittel: Subject Articles in ARA Journal and private correspondence
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- Illustrations: Own Collection.

## Charles A. Reed

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## SECRETARY'S REPORT

**Bruce Miller, Secretary-Treasurer**  
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### New Members

- 1463 ANDERSON, David, US Army Audit Agency, APO NY 09227, by Gerald M. Abrams. US Scott-listed; Nevada (collector/dealer)
- 1464 HEIN, Max, Austrasse 3, Post Box, D5909 Wahlbach, Germany, by Gerald M. Abrams. World.
- 1465 SHEDROWITZ, Stephen, c/o B. Duffy, 167 Nevada Ave., Staten Island, NY 10306, by Gerald M. Abrams. NY state; Austrian Empire, pre-stamp to present; US embossed.
- 1466 IBSEN, Henry G., 5621 Evergreen Oak Court, Fair Oaks, CA 95628, by Secretary. US docs, props, future del., stock transf., rev stamped paper, M&M, hunting permits.
- 1467 DE STEFANIS, John E., 1027 Summit Avenue, Westfield, NJ 07090, by Gerald M. Abrams. US Scott-listed.
- 1468 SCOTT, D. O., 12 Brown Court, Petaluma, CA 94952, by Gerald M. Abrams. General.
- 1469 AFFLECK, C. J., 34 Peyton St., Winchester, VA 22601, by Larry Adams. Revs in general.
- 1470 MANEY, Richard F., 236 Avenida Serra #1, San Clemente, CA 92672, by Sherwood Springer. US wines, tobacco and officials; states.
- 1471 MAGRINO, Daniel W., 11 Deacon Place, Cresskill, NJ 07626, by Gerald M. Abrams. All revs, xmas seals, charity seals; all unlisted material.
- 1472 MURPHY, Carl W., 511 W. Illinois, Urbana, IL 61801, by Secretary. USIR.
- 1473 ZINMAN, Michael, PO Box 104, Ardsley, NY 10502, by Louis S. Alfano. USIR, taxpaid, beers, tobacco, NY stock transfer.
- 1474 WEISER, Jerome L., 1950 Valentines Rd., Westbury, NY 11590 by Bart Rosenberg. US M&M, 1st, 2nd, 3rd issues.
- 1475 CUNNINGHAM, Robert C., 409 Waldorf Parkway, Syracuse, NY 13224, by Roger P. Hamernik. US 1st, 2nd, 3rd issues; ducks.

**The American Revenuer**

### Deceased

HLM6 (ARA 285) Elliott Perry  
HLM8 (ARA 8) Dr. H. P. Shellabear

### Address Changes

Robert E. Ames, c/o Del Monte de Puerto Rico, PO Box 3205, Marina Station, Mayaguez, PR 00708  
Ronald A. Czaplicki, PO Box 4635, Inglewood, CA 90309  
Willem J. Pieterse, Boston Post Road Box 137, Amherst, NH 03031  
Porter W. Venn, 412 Dupont Way, Wright-Patterson AFB, OH 45433

### Addenda to November Report

1460 RITTER, Dale W. M.D., Collects US 19thC and some 20thC.; Lithuania.

Previous membership total -- 555  
New members ----- 13  
Deceased ----- 2  
Current membership total -- 566

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## BOSNIAN REVENUES— A FOLLOW-UP

By William Ittel

As his article in the October issue of the AR proves, Dr. L. L. Howe is an authority on Bosnian revenues. He is one of a group of collectors who has spent years collecting and studying Bosnian stamps and their history. The others include Bill Waste of California who doesn't actively collect Bosnian revenues, yet he probably has the best collection extant: issues in mint sheets, the documentary stamped paper and so forth; Tom Minkus of Pennsylvania who is about ready to publish his definitive book on Bosnian cancellations; and John O'Connor of New York. But Doc Howe leaves a couple of questions unanswered: (1) the criss-cross embossing which he has not been able to explain and (2) the use of the Bosnian general revenues as newspaper tax stamps which he deliberately omitted since it was outside the scope of his monograph. It might be well to elaborate on these two items.

On the criss-cross embossing, our member Dr. Erwin Lindenfeld of Syracuse has recently written an article on this subject which is being published in the *Revenuer*.

The Austrian newspaper tax stamps, strictly fiscal stamps, are quite popular with postage stamp collectors. The newspaper tax in Bosnia was collected in exactly the same way as it was in Austria except that a special newspaper tax stamp was never prepared and the general documentary revenues were used. The Austrian are listed in all catalogues; the Bosnian are ignored. The Austrian are so popular that Gaube just recently wrote three volumes on the subject; the Bosnian have never been mentioned in print until mentioned by Howe in October.

Most fiscalists have seen a few Bosnian revenues with the K.u.K. MILIT. POST cancels. The 1n values so cancelled paid the newspaper tax! Through the kindness of our member Hans Dürneder of Vienna, I have been able to obtain copies of the venerable L.

Hanus' handwritten notes on this subject. Here is what the official k.k. decrees had to say (freely translated by me and abbreviated).

**July 27, 1879**—The newspaper tax of 1 kreuzer will be collected through the use of a handstamp (Signet) soon to be received in the tax office at Sarajevo. If it becomes necessary, similar stamping machines will be provided other tax offices.

**December 12, 1880** — Preliminarily, since a separate newspaper tax stamp has not yet been prepared, the ordinary 1 kreuzer revenue stamp will be used for the collection of the newspaper tax.

**February 14, 1881**—All newspapers arriving in Bosnia through the postal system from the Austro-Hungarian monarchy as well as from other countries will have the revenue stamp affixed on the first page of the newspaper and this will be cancelled with the regular postal canceller. Newspapers arriving by other means will be handled by the tax offices.

**March 15, 1881**—Newspapers are to be taxed with an ordinary 1 kreuzer revenue stamp which is to be affixed to the first page of the newspaper.

**May 14, 1881**—Newspapers that appear once or more per week, or four times a month, or 52 times a year are subject to the newspaper tax.

**July 7, 1882**—The previous regulations regarding the newspaper tax remains in force.

**July 27, 1887**—Newspapers from the Austrian - German - Hungarian Postal Union are taxable at 1 kreuzer; from all other countries at 2 kreuzer. If sent through the post, the revenue stamps are to be cancelled the same way as the postage stamps; if not through the post, they are to be affixed and cancelled at the nearest tax office, or the payment shown through the use of a handstamp, by signet.

From the above decrees, several interesting questions arise: (1) Who has ever seen one of the Bosnian newspaper tax signets, the handstamps? Hanus must have because he described them! (2) When was the tax can-



celled? From my own collection, I have numerous of the issue of 1886 cancelled with military postmarks right up to the end of 1899, but none later. I only have a few of the 1899 issue postally cancelled, the latest date being July 18, 1900. Is it obvious that the newspaper tax continued in force longer in Bosnia than in Austria and in Hungary, where the tax lapsed on January 1, 1900 and May 31, 1900 respectively?

One final observation on the vagaries of stamp collecting. The Austrian newspaper tax stamps are avidly collected and command high prices, yet a good percentage of them bear fiscal cancels, never went through the post at all, and cannot even be remotely considered a postal tax. Yet the postally cancelled Bosnian documentary revenues with K.u.K. MILIT. POST cancels, (I repeat: **cancels** applied at the **post office**) are completely ignored!

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## OBITUARY

Hugh P. Shellabear, M.D. Details not available at time of going to press. Doctor Shellabear's autobiography appeared in the December 1971 issue of the American Revenuer. He was mem-

ber number 8 and HLM-8.

However it can be reported that Dr. Shellabear was ailing and under the care of a nursing home in Sinking Spring, Pa.

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Elliott Perry, HLM-6. Prolific writer under the pseudonym of Christopher West and the author of the famous "Pat Paragraphs."

Elliott Perry, 87, died Sept. 27 at Muhlenberg Hospital, Plainfield, N. J. where he had been a patient since last October.

Mr. Perry was the last of a number of men who devoted years of study to the methods used to print 19th century United States stamps and to the postal services and rates then in effect. His most recent research concerned the U. S. Carrier stamps, the manuscript of which is to be published by Robson Lowe, Ltd., of London.

Mr. Perry was a member of the major American philatelic and postal history societies and had written numerous articles for the philatelic press.

The funeral was held Oct. 1, with burial at Westminster, Merion County, near Philadelphia. His wife and two sons survive.

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# Revenue Stamps of Spanish Morocco

Compiled by Maurice Gauchet

Translated by G. M. Abrams

Note: This is a first attempt listing for the Spanish Moroccan issues, and may be supplemented by member-supplied corrections. All members are invited to correspond with either of the above gentlemen regarding errors, omissions, etc. Members having valid pricing information are particularly solicited.

## A. ADUANAS (Customs)

1935

Star and palm scene, 21x36½ mm.

Type a.

Servicio de Aduanas.

Value in white on color.



1. 1 Peseta blue
2. 2 Pesetas red
3. 5 " brown
4. 15 " blue

Same, Zona Norte de Marruecos.

5. 20 Pesetas green
6. 30 " orange

1937

Same, value in blue on white background.

7. 5 Pesetas brown
8. 15 " olive
9. 20 " green

## B. ALCOHOLES

19--?

Strip, star in center, 158x20 mm.

Type b. Perf. 11 Horiz.

1. 20 Centimos violet



Type b

Same design, imperf, 158x22 mm.  
5-pointed star.

2. 20 Centimos pale green
3. 40 " red

## C. AMBASSADAS (Embassies)

1943

Type n (Impuestos de Timbres) with 3-line diagonal handstamped overprint in violet "Habilitado/para/Servicio Ambassadas"

1. 15 Centimos green

## D. BENEFICIENCIA (Charity)

1939

Man at table, 21x35½ mm. Type c.

Inscribed PRO VUDAS Y HUERFAN-  
OS . . . etc.



1. 25 Centimos red orange

New design, type d., 35½x21 mm.  
Inscribed ASOCION BENEFICA . . .  
etc.



2. 25 Centimos red
3. 1 Peseta blue
4. 3 Pesetas brown

1938-39

Telegraph stamps, Yvert numbers in parentheses, overprinted as follows:

5. Pro/Mutilados 0,10 Ptas on 5c carmine (52)
6. Same, on 50c lilac (55)
7. Same on 1 Pts brown red (56)
8. Habilitado para Mutilados 0,10 Ptas on 2 Pts red (57)

1959

Shield with Arabic inscription, type e,  
20x23 mm.



9. 10 Cts blue

Similar, type f, 17½x22 mm.



10. 10 CTS blue

## E. ENVASES

1948

Star in circle, 21x35½ mm, type g,  
control no. on rear.  
(Caution, design fades in water)



1. 5 Cts blue
2. 10 Cts red
3. 15 Cts orange
4. 25 Cts green

1949

Star in diamond pattern, 22x28 mm,  
type h, control no. at base.



5. 5 Cts grey blue
6. 10 Cts brown
7. 15 Cts olive
8. 25 Cts red
9. 50 Cts yellow brown

1951-52

Star in circle, 20x23 mm, type i,  
imprint par Rieusset SA, control  
no. vertical (on rear)



10. 15 Cts red
11. 25 Cts dark green
12. 30 Cts brown black
13. 75 Cts violet

1952

Same, imprint Hija de B. Fournier  
Burgos, control no. horiz. (on rear)

14. 5 Cts blue
15. 10 Cts red
16. 15 Cts orange
17. 25 Cts green
18. 50 Cts brown
19. 1 Pta violet

1954

Same, imprint Heralmi-Rieusset,  
vertical control no. (on rear)

20. 10 Cts red
21. 15 Cts orange
22. 20 Cts black
23. 75 Cts violet

1956

Smaller, 17½x22½ mm, type j, no  
control number.



24. 25 Cts yellow green
25. 30 Cts brown
26. 50 Cts blue

#### F. FOSFOROS (Matches)

19--?

Legend Fosforos Marroqui

1. No value, metallic stamp,  
Cavalier, dk green & yellow
2. Same, Impuestos Concertados

#### G. IMPUESTO DEL TIMBRE (Revenue Tax)

19--?

Spain Timbre Movil overprinted in 4  
lines Zona de/Protectorado/  
Espagnol/en Marruecos.

1. 5 Cts brown olive (in green)
2. 10 Cts brown (in black)
4. 25 Cts blue green (in red)

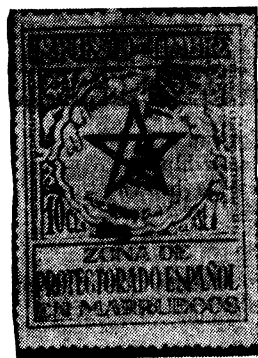
19--?

Postage stamp of 1923-30 overprinted  
Timbre (reading up).

3a. 5 Cts lilac

1935-38

Star in circle, 29x39½ mm, type k.



4. 5 Cts blue grey (Clase 8)
5. 10 Cts red " 7
6. 25 Cts violet " 6
7. 1 Pta green " 5
8. 2 Ptas red " 4
9. 5 Ptas blue " 3
10. 10 Ptas brown red " 2
11. 25 Ptas orange " 1 imperf

1938-42

Star over tower, 23x33 mm, type l.

Imprint Thos de la Rue London, verti-  
cal control number on rear.



12. 5 Cts blue
13. 10 Cts grey
14. 25 Cts orange
15. 1 Pta red
16. 2 Ptas dk green
17. 5 Ptas lt green

Same, Imprint Hija de Fournier Burgos

18. 10 Cts grey (no control number)
19. 10 Cts grey (with control no.)

Same, larger format, 26x43 mm, control number at base.

20. 10 Cts grey

Same, imprint Thos de la Rue London; vertical control number on rear.

21. 5 Cts blue

22. 10 Cts grey black

23. 1 Pta red

Same, imprint Moneda del Timbre, horiz control number on rear.

24. 1 Pta red

1943

Farmer in field, seaport in rear, 29½x38 mm, type m, control number at base, shades.



25. 5 Cts brown

26. 15 Cts green

27. 25 Cts orange

28. 50 Cts violet

29. 1.50 Pts blue

30. 3 Pts dark green

31. 50 Pts light violet

32. 100 Pts dark brown

1946

Farmers in field, plant in rear, 23x35



mm, type n, control number at base.

33. 5 Cts brown

34. 15 Cts grey green

35. 50 Cts violet

36. 1.50 Pts blue

37. 5 Pts red

38. 10 Pts light green

39. 25 Pts orange

1947

Farmer pointing, 21x35 mm, type o, horiz control number on rear, shades



40. 5 Cts red

41. 10 Cts red

a. no control number

42. 10 Cts green

43. 15 Cts dark blue

44. 25 Cts brown

45. 50 Cts violet blue

46. 1 Pta brown

a. no control number

47. 1 Pta blue

48. 1.5 Pts olive

49. 2 Pts light green

50. 3 Pts red

1948

Blacksmith at anvil, 21x35 mm, no



control, type p, imprint Hija de  
Fournier Burgos.

- 51. 5 Cts red
- 52. 10 Cts olive
- 53. 15 Cts grey blue
- 54. 25 Cts brown
- 55. 25 Cts green
- 56. 50 Cts violet
- 57. 75 Cts brown
- 58. 1 Pta orange
- 59. 1.5 Pta olive
- 60. 3 Ptas red
- 61. 5 Ptas red
- 62. 10 Ptas blue
- 63. 25 Ptas green

Same, imprint Rieusset SA Heralmi

- 64. 15 Cts grey blue
- 65. 5 Ptas red

1949

Similar to last, type pa, 21x36 mm.  
with control number at base.



- 66. 5 Cts red
- 67. 25 Cts bro
- 68. 50 Cts violet
- 69. 1 Pta orange
- 70. 1.50 Pta grey green
- a. dark green
- 71. 5 Ptas red, control on rear

1950

New design, type q, 21x22 mm, control  
number at base, shades.



- 72. 5 Cts red
- 73. 10 Cts blue
- 74. 15 Cts brown
- 75. 25 Cts grey

1951

New design, type r, 21x21 mm, con-  
trol number at base.



- 76. 5 Cts red
- a. defective impression, no cont. no.
- 77. 10 Cts blue
- a. defective impression, no cont. no.
- 78. 25 Cts grey

1952

New design, type s, 23x31 mm, Con-  
trol number at base.



- 79. 5 Cts red
- 80. 15 Cts brown
- 81. 25 Cts grey brown
- 82. 50 Cts violet
- 83. 1 Pta green

Same, smaller, 18x25 mm.

- 84. 10 Cts brown

1953

Postage stamps of 1937 overprinted in  
3 lines TIMBRE Carece de valor  
postal, with 2 bars (horiz and  
vertical)

- 85. 5 Cts on 2c brown
- 86. 10 Cts on 15c lt. blue
- 87. 10 Cts on 20c rose (Urgente)
- 88. 10 Cts green
- a. vert line double

1954

New design, type t, 36x21 mm



89. 25 Cts green

90. 1 Pta violet

1956

Issue for Northern Zone, type u, 28x39 mm. No control number.



91. 15 Cts blue (Serie C)

92. 1 Pta orange (Serie G)

93. 1.50 Ptas dark green (Serie H)

94. 3 Pts red (Serie I)

1956

New design for Northern Zone, type v, 21x31 mm. No control number.



95. 10 Cts blue

96. 15 Cts red

97. 25 Cts brown

## H. PERFUMERIA (Perfumes)

19--?

Star with value in center, type w, 17x18 mm.



1. 10 Cts green

2. 20 Cts violet

19--?

Star in shield, type x, 18x23 mm, control number on rear.



3. 10 Cts brown

## I. TARJETA DE IDENTIDAD (I. D. Cards)

19--?

Label type, 5 pointed star, type y, 26x26 mm.



1. 0,50 Ptas. black on lilac, green star (Serie B)

2. 2,00 Ptas. black on white, green star (Serie A.B.)

## J. TRIBUNALES ESPANOL EN MARRUECOS (Spanish Courts)

1920

Justice seated, type z, 21x38 mm.



1. 10 Cts orange
2. 25 Cts light olive
3. 50 Cts violet
4. 1 Pta grey
5. 2 Pts blue
6. 5 Pts blue
7. 10 Pts green
8. 25 Pts dark green
9. 50 Pts grey blue
10. 100 Pts red (very rare)
11. 500 Pts brown red (very rare)

## THE ITALIAN MUNICIPAL STAMPS

By Carlo Buttafava,  
translated by Domenico Facci

It is difficult to imagine the interest and the fascination which emanates from a collection of Italian Municipal Revenues, particularly the older ones, which have the characteristics, the flavor, and the seductive aspect of the first postage stamps.

The Italian Municipals have an origin somewhat remote. For some localities, the issuance of the first series came about in the 1870's.

Technically, we should not call these stamps "revenues," this being an improper term; only the State issues revenues. We should call them Municipal Fiscals instead. In effect, they are Fiscals for the payment of

various "rights"; those of the Secretary, of the Civil Court, of Urgency, Sanitary rights, etc., etc. These relate to Provincial and Communal Laws which authorize their use even today. They justify the sums collected by the offices issuing certificates of various kinds, such as birth, death, and marriage certificates, work permits, study permits, drivers' licenses, licenses to run businesses, and identity cards.

To establish the dates of issue and periods of use of these fiscals is just about an impossible undertaking, and only the continued study and accurate use of documents of yesteryear can offer some approximation.

All the Municipal Administrations which have been asked answer that, outside the series now in use, there are no remainders of Fiscals of the older types, since they were all used up or destroyed.

Therefore, the collecting of Italian Municipal Fiscals becomes, for the philatelist, a more laborous task than any other type of collecting. To compensate, however, one finds satisfaction from time to time in the discovery of a previously unknown fiscal.

In the past, the majority of the Italian Communities pictured their respective coats-of-arms on their stamps, so that a collection of Municipal Fiscals offers, above all, an interesting view of an heraldic panorama. Today many Municipalities use fiscals which illustrate the palaces and monuments of their cities.

I hope to publish other articles regarding this interesting sector of classic collecting, which also encompasses in its grand family the fiscals issued by the Chambers of Commerce and the Universities.

In the meantime, I have reason to be happy over the recent good intentions established among members Abrams, Facci, Ittel, Norton, and myself for the forthcoming serialization in the American Revenuer of a Catalogue of Italian Municipal Stamps.

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